

New Jersey Department of Health and Senior Services
BUDGET REVISION REQUEST (FS-57)
Budget /Cost Categories and Elements of Cost

Personnel Cost

Salaries and Wages
Fringe Benefits

Consultant / Professional Services Cost

Accounting and Auditing Services
Any other non-employee related professional services for which a formal consultant agreement is required
Bookkeeping Services

Office Expense and Related Cost

Advertising for Recruitment and Procurement
Bonding Cost
Data Processing supplies and services
Office Equipment maintenance which are normal maintenance costs compared to capital improvements
Payroll Services
Postage
Printing and Office Supplies
Telephone

Program Expense and Related Cost(1)

Educational Supplies and Equipment Maintenance
Food for Patients
Kitchen Supplies and Maintenance of Equipment
Medical or Laboratory Supplies or Contract Services (other than consultants)
Medical Supplies and Equipment Maintenance Supplies
Patient Personal care items
Recreation Supplies and Services
Vocational Supplies and Equipment Maintenance

Staff Training and Education Cost

All costs relating to training and continuing education of agency staff

Travel, Conferences and Meetings

Conference and meeting costs
Costs of meals or refreshments served at meetings with volunteers
Employee travel reimbursement
Insurance for Agency Vehicles
Maintenance cost for agency owned vehicles
Reimbursement to volunteers

Equipment and Other Capital Expenditures

Purchase of capital assets including renovations costs

Facility Cost

Depreciation or Use Allowance
Household supplies and Security Services
Insurance and property taxes
Lease or rent payments
License Fees
Maintenance of Building and Grounds
Utilities
Water and Sewer

Sub-Grants

***NOTE: Please refer to the appropriate cost principles for the exact definitions of these cost elements.
(1) Definitions and Cost elements to be included with the applications.***